



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS
JOHN NAIMO
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September 21, 2009

TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe
Auditor-Controller

William T Fujioka
Chief Executive Officer

SUBJECT: **JUNE 30, 2009 FUND BALANCES**

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2009 available fund balances for the various funds. After final adjustments contained in the Fiscal Year (FY) 2008-2009 Final Budget Adjustment and a Department of Health Services budget adjustment, both on the Board agenda for September 22, 2009, the General Fund available fund balance will be approximately \$1,713,428,000. Attached is the Auditor-Controller's report, which lists, by department, the FY 2008-2009 budget variances (Attachment I).

The Chief Executive Office has also included a summary report of the General Fund/Health Services budget variances by operating and nonoperating department/budget units (Attachment II) and explanations of the variances (Attachment III). Also included is an overtime summary report by department for the General Fund, Enterprise Funds, Special Districts, Special Funds, and the Internal Service Fund (Attachment IV). Detailed overtime explanations are provided for those departments (Attachment V).

The FY 2009-2010 Adopted Budget contained a General Fund estimated available fund balance of \$1,535,229,000. The FY 2009-2010 Supplemental Budget Resolution, also on the September 22, 2009 agenda, will recommend that \$178,199,000 of additional fund balance be temporarily placed in an appropriation for contingencies account. The additional fund balance is comprised of adjustments to existing carryover funds in the net amount of \$150,767,000 primarily for the children social services programs, the homeless and housing initiatives, infrastructure building improvements and maintenance, various system upgrades and improvements, enhanced unincorporated area services. The remaining balance of \$27,432,000 is available to finance other high priority needs as included in the CEO's recommendations on the use of additional FY 2009-2010 fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This excess fund balance was generated primarily from cost savings in salaries and employee benefits due to vacancies and hiring delays, savings from the freeze on services and supplies, additional savings from social service programs, and additional unspent funds on programs that will be carried over to FY 2009-2010.

Budget matters are scheduled on the September 22, 2009 Board agenda to consider the excess amount available from fund balance.

If you have any questions, please call either of us or your staff may contact Debbie Lizzari, Senior Assistant, Chief Executive Officer, at (213) 974-6872.

WTF:WLW:JN:CY:bj

H:\Acctg\Word Processing\ Board Letters\ Fund Balances 2009-2010

Attachments

- c: Sachi A. Hamai, Executive Officer, Board of Supervisors
- Robert Kalunian, Acting County Counsel
- Mark J. Saladino, Treasurer and Tax Collector
- John F. Schunhoff, Ph.D, Interim Director, Department of Health Services

2008-09 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 - DAILY - 8-21-09

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2008-09 Net County Cost	Prior Year Accrual Net County Cost	Total 2008-09 Net County Cost	Net County Cost Variance
11155	AFFIRMATIVE ACTION COMPLIANCE	3,583,000	3,583,000	3,518,720	(5,653)	3,513,067	69,933
18730	AGRICULTURAL COMMISSIONER-WEIGHTS AND MEASURES	12,673,000	12,673,000	7,890,433	(183,494)	7,706,939	4,966,061
15575	ALTERNATE PUBLIC DEFENDER	53,760,000	53,764,000	50,440,351	(45)	50,440,306	3,323,694
18950	ANIMAL CARE AND CONTROL	20,244,000	20,959,000	17,580,913	16,110	17,597,023	3,361,977
28400	ARTS COMMISSION	8,301,000	8,301,000	8,273,623	(1,940)	8,271,683	29,317
10200	ASSESSOR	93,253,000	93,769,000	82,361,467	(422,311)	81,939,156	11,829,844
10700	AUDITOR-CONTROLLER (A-C)	27,836,000	31,726,000	24,885,356	(413,617)	24,471,739	7,254,261
10799	A-C ECAPS PROJECT	26,250,000	28,250,000	25,725,803		25,725,803	2,524,197
	BEACHES AND HARBORS:						
27510	- BEACHES	11,790,000	11,833,000	9,972,496	(252,429)	9,720,067	2,112,933
27527	- MARINA	(21,876,000)	(22,281,000)	(26,413,302)	(786,173)	(27,199,475)	4,918,475
	BEACHES AND HARBORS TOTAL	(10,086,000)	(10,448,000)	(16,440,806)	(1,038,602)	(17,479,408)	7,031,408
10010	BOARD OF SUPERVISORS	119,251,000	111,891,000	56,926,558	(206,513)	56,720,045	55,170,955
Various	CAPITAL PROJECTS - REFURBISHMENTS (1)	1,121,766,000	977,818,000	71,749,248	(143,735)	71,605,513	906,212,487
10100	CHIEF EXECUTIVE OFFICE	43,192,000	43,678,000	38,611,190	(590,301)	38,020,889	5,657,111
10070	CHIEF INFORMATION OFFICE	6,224,000	6,224,000	4,742,798	(10,233)	4,732,565	1,491,435
14280	CHILD SUPPORT SERVICES	2,350,000	2,391,000	(1,345,399)	(68,292)	(1,413,691)	3,804,691
	CHILDREN AND FAMILY SERVICES:						
26200	ADMINISTRATION	222,909,000	226,555,000	204,162,357	7,751,761	211,914,118	14,640,882
26440	ASSISTANCE PAYMENTS:						
26318	- KINGAP PROGRAM	10,788,000	10,788,000	11,831,468		11,831,468	(1,043,468)
26319	- SPECIAL PROGRAMS				(101,221)	(101,221)	101,221
26441	- ADOPTIONS ASSISTANCE PROGRAM	10,253,000	10,253,000	17,735,139		17,735,139	(7,482,139)
26445	- FOSTER CARE PROGRAM	29,210,000	29,841,000	4,918,370	(1,310,822)	3,607,548	26,233,452
26470	- SED CHILDREN	3,026,000	3,026,000	2,856,419		2,856,419	169,581
26480	- PSSF/FAMILY PRESERVATION	27,993,000	31,279,000	30,655,862	(1,534,047)	29,121,815	2,157,185
	CHILDREN AND FAMILY SERVICES ASSISTANCE TOTAL	81,270,000	85,187,000	67,997,258	(2,946,090)	65,051,168	20,135,832

2008-09 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 - DAILY - 8-21-09

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2008-09 Net County Cost	Prior Year Accrual Net County Cost	Total 2008-09 Net County Cost	Net County Cost Variance
	COMMUNITY AND SENIOR SERVICES:						
26560	ADMINISTRATION	16,040,000	16,146,000	14,995,069	(85,983)	14,909,086	1,236,914
26565	ASSISTANCE:						
26566	- OLDER AMERICAN ACT PROGRAM	2,265,000	3,190,000	2,337,770	(342,215)	1,995,555	1,194,445
26670	- WORKFORCE INVESTMENT ACT	5,400,000	5,400,000	5,440,810	(4,986)	5,435,824	(35,824)
	COMMUNITY AND SENIOR SERVICES ASSISTANCE TOTAL	7,665,000	8,590,000	7,778,580	(947,201)	7,431,379	1,166,621
19100	CONSUMER AFFAIRS	4,936,000	4,987,000	4,977,425	(13,531)	4,963,894	23,106
19150	CORONER	25,218,000	25,685,000	26,307,531	(21,631)	26,285,900	(600,900)
11050	COUNTY COUNSEL	5,298,000	5,298,000	5,013,500	(73,622)	4,939,878	358,122
	COURTS:						
10451	- MOE CONTRIBUTION	111,534,000	134,570,000	131,031,104		131,031,104	3,538,896
15190	- COURTS - UNALLOCATED - OTHER	48,404,000	64,704,000	61,833,411	(16,418)	61,816,993	2,887,007
14800	- SUPERIOR COURT - GENERAL FUND	57,809,000	52,403,000	53,101,133		53,101,133	(698,133)
	TRIAL COURTS OPERATIONS TOTAL	217,747,000	251,677,000	245,965,648	(16,418)	245,949,230	5,727,770
14030	DISTRICT ATTORNEY	199,444,000	199,695,000	205,041,229	(989,684)	204,051,545	(4,356,545)
12600	EMERGENCY PREPAREDNESS & RESPONSE	5,759,000	5,759,000	4,087,494	(295,608)	3,791,886	1,967,114
12765	EMPLOYEE BENEFITS	4,300,000	4,300,000	(11,133,000)		(11,133,000)	15,433,000
12810	EXTRAORDINARY MAINTENANCE	88,663,000	91,944,000	15,547,144	(154,586)	15,392,558	76,551,442
26675	FEDERAL AND STATE DISASTER AID			487,802		487,802	(487,802)
10060	FIRE DEPARTMENT - LIFE GUARDS	28,419,000	28,631,000	28,631,000		28,631,000	
20890	GRAND JURY	1,835,000	1,835,000	1,544,916	(8,781)	1,536,135	298,865
	HEALTH SERVICES:						
20000	- ADMINISTRATION	51,783,000	41,194,000	51,825,789	(5,765,469)	46,060,320	(4,866,320)
21200	- CONTRIBUTION TO HOSPITALS	788,126,000	822,512,000	673,180,673		673,180,673	149,331,327
20600	- JUVENILE COURT HEALTH SERVICES	4,008,000	4,008,000	5,728,130	(308,383)	5,419,747	(1,411,747)
19996	- MANAGED CARE RATE SUPPLEMENT	37,000,000	37,000,000	33,681,631		33,681,631	3,318,369
19975	- OFFICE OF MANAGED CARE	(71,801,000)	(71,794,000)	(28,818,007)	128,854,414	100,036,407	(171,830,407)
19999	- REALIGNMENT	(101,957,000)	(101,957,000)	(88,047,755)	(302,936)	(88,350,691)	(13,606,309)
26685	HOMELESS AND HOUSING PROGRAM	57,484,000	57,377,000	22,022,888		22,022,888	35,354,112
19050	HUMAN RELATIONS COMMISSION	3,239,000	3,239,000	3,064,816	(57,619)	3,007,197	231,803

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ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2008-09 Net County Cost	Prior Year Accrual Net County Cost	Total 2008-09 Net County Cost	Net County Cost Variance
11201	HUMAN RESOURCES	9,910,000	10,655,000	10,614,459	(328,938)	10,285,521	369,479
14275	INFORMATION SYSTEMS ADVISORY BODY (ISAB)	3,521,000	3,521,000	1,906,143	(289,681)	1,616,462	1,904,538
13610	INSURANCE BUDGET			147,179	(24,850)	122,329	(122,329)
13100	INTERNAL SERVICES DEPARTMENT	4,268,000	8,175,000	7,848,346	(3,376,763)	4,471,583	3,703,417
13630	JUDGMENTS AND DAMAGES/INSURANCE	21,694,000	21,694,000	29,485,731	(366,475)	29,119,256	(7,425,256)
13750	LA COUNTY CAPITAL ASSET LEASING	(500,000)	(500,000)	24,080		24,080	(524,080)
20500	MENTAL HEALTH	148,826,000	160,508,000	201,498,259	(51,292,259)	150,206,000	10,302,000
26500	MILITARY AND VETERANS AFFAIRS	2,197,000	2,197,000	1,962,650	819	1,963,469	233,531
28250	MUSEUM OF ART	23,412,000	23,412,000	23,217,879		23,217,879	194,121
28300	MUSEUM OF NATURAL HISTORY	15,119,000	15,119,000	14,049,910	(8,454)	14,041,456	1,077,544
28350	MUSIC CENTER OPERATIONS	20,507,000	20,507,000	19,721,756		19,721,756	785,244
13690	NONDEPARTMENTAL SPECIAL ACCOUNTS	50,929,000	36,680,000	(66,924,074)	(699,609)	(67,623,683)	104,303,683
	- PUBLIC LIBRARY (General Fund Contribution)	25,963,000	25,963,000	25,963,000		25,963,000	
16280	OFFICE OF PUBLIC SAFETY	17,952,000	18,694,000	13,894,943	(400,757)	13,494,186	5,199,814
15680	OFFICE OF OMBUDSMAN	1,368,000	1,368,000	1,109,671	(313)	1,109,358	258,642
27640	PARKS AND RECREATION	109,288,000	109,057,000	106,126,153	(325,387)	105,800,766	3,256,234
28100	LA PLAZA DE CULTURA Y ARTE	800,000	800,000				800,000
17000	PROBATION DEPARTMENT:						
17000	- PROBATION PRIOR YEAR ENCUMBRANCES				(307,772)	(307,772)	307,772
17070	- CARE OF JUVENILE COURTS WARDS	6,733,000	6,133,000	2,671,425	(113)	2,671,312	3,461,688
17300	- FIELD SERVICES	101,835,000	102,252,000	111,213,706	(33,310)	111,180,396	(8,928,396)
17250	- JUVENILE INSTITUTIONS SERVICES	247,430,000	257,898,000	269,655,839	(760,595)	268,895,244	(10,997,244)
17350	- SPECIAL SERVICES	10,671,000	21,376,000	18,413,587	(1,360,299)	17,053,288	4,322,712
17100	- SUPPORT SERVICES	116,596,000	117,523,000	111,754,766	(119,434)	111,635,332	5,887,668
	PROBATION DEPARTMENT TOTAL	483,265,000	505,182,000	513,709,323	(258,523)	511,127,800	(5,945,800)
18115	PROBATION DEPARTMENT - COMMUNITY BASED CONTRACTS	4,012,000	4,066,000	2,932,743	(15,625)	2,917,118	1,148,882

2008-09 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 - DAILY - 8-21-09

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2008-09 Net County Cost	Prior Year Accrual Net County Cost	Total 2008-09 Net County Cost	Net County Cost Variance
10190	PROJECT & FACILITY DEVELOPMENT	93,212,000	97,941,000	41,549,522	(5,097)	41,544,425	56,396,575
13749	PROVISIONAL FINANCING USES	362,595,000	348,525,000				348,525,000
15200	PUBLIC DEFENDER	171,903,000	171,903,000	173,763,822	(46,626)	173,717,196	(1,814,196)
	PUBLIC HEALTH:						
20400	- ALCOHOL & DRUG PROGRAMS ADMINISTRATION	6,294,000	6,294,000	5,244,309	(399)	5,243,910	1,050,090
25710	- ANTELOPE VALLEY REHAB CENTERS	6,042,000	6,042,000	6,185,089	(1,868)	6,183,221	(141,221)
25740	- CHILDREN'S MEDICAL SERVICES	29,287,000	32,863,000	33,202,464	(201,984)	33,000,480	(137,480)
25770	- OFFICE OF AIDS PROGRAMS AND POLICY (OAPP)	17,388,000	17,388,000	17,308,054	79,946	17,388,000	
23450	- PUBLIC HEALTH PROGRAMS	127,933,000	127,549,000	125,547,980	(2,892,907)	122,655,073	4,893,927
	PUBLIC SOCIAL SERVICES:						
25900	ADMINISTRATION	137,468,000	138,486,000	134,763,508	(21,832,352)	112,931,156	25,554,844
26300	ASSISTANCE:						
26410	- IN-HOME SUPPORTIVE SERVICES	92,823,000	91,430,000	73,314,472	(1,814,788)	71,499,684	19,930,316
26420	- CASH ASSISTANCE PROGRAM FOR IMMIGRANTS			21,696		21,696	(21,696)
26430	- CALWORKS	13,034,000	14,720,000	15,894,919	(82,867)	15,812,052	(1,092,052)
26438	- REFUGEE CASH ASSISTANCE			(744)		(744)	744
26460	- INDIGENT AID	156,525,000	165,225,000	178,384,226		178,384,226	(13,159,226)
26473	- COMMUNITY SERVICES BLOCK GRANT						
26475	- REFUGEE EMPLOYMENT PROGRAM						
	PUBLIC SOCIAL SERVICES ASSISTANCE TOTAL	262,882,000	277,315,000	267,614,669	(1,897,665)	265,716,974	9,658,086
47000	PUBLIC WORKS	12,694,000	33,018,000	22,837,535	338,162	23,175,697	9,842,303
19350	REGIONAL PLANNING	16,547,000	18,268,000	19,380,124	111,522	19,491,646	(1,223,646)
11300	REGISTRAR-RECORDER-COUNTY CLERK	27,601,000	34,029,000	33,513,232	1,290,004	34,803,236	(774,236)
97000	RENT EXPENSE	22,892,000	20,545,000	19,429,708	(13,787)	19,415,921	1,129,079

2008-09 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 - DAILY - 8-21-09

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2008-09 Net County Cost	Prior Year Accrual Net County Cost	Total 2008-09 Net County Cost	Net County Cost Variance
	SHERIFF:						
15682	- PATROL	192,960,000	193,080,000	234,333,817	5,654,098	239,987,915	(46,907,915)
15683	- DETECTIVE SERVICES	57,188,000	57,188,000	71,171,766	(737,207)	70,434,559	(13,246,559)
15684	- ADMINISTRATION	80,508,000	80,619,000	78,220,468	(185,739)	78,034,729	2,584,271
15685	- CUSTODY	531,111,000	533,178,000	539,849,765	(515,189)	539,334,576	(6,156,576)
15686	- COURT SERVICES	54,926,000	54,926,000	44,133,044	451	44,133,495	10,792,505
15687	- GENERAL SUPPORT SERVICES	340,011,000	340,011,000	345,060,237	(1,499,462)	343,560,775	(3,549,775)
15688	- CLEARING ACCOUNT			50,600	(633)	49,967	(49,967)
	SHERIFF TOTAL	1,256,704,000	1,259,002,000	1,312,619,637	(2,716,319)	1,315,556,016	(55,544,016)
11590	TELEPHONE UTILITIES			(261,228)	(20,228)	(281,456)	281,456
12460	COUNTYWIDE UTILITIES	20,600,000	4,990,000	4,049,797	(472,953)	3,576,844	1,413,156
10950	TREASURER AND TAX COLLECTOR	25,103,000	25,159,000	21,460,198	(359,623)	21,100,575	4,058,425
10580	UTILITY USER TAX - MEASURE U		(20,168,000)	(20,167,578)		(20,167,578)	(422)
	VEHICLE LICENSE FEES - REALIGNMENT:						
10591	- HEALTH SERVICES	(376,383,000)	(376,383,000)	(338,254,782)		(338,254,782)	(38,128,218)
10592	- MENTAL HEALTH	(103,705,000)	(103,705,000)	(93,403,319)		(93,403,319)	(10,301,681)
10593	- SOCIAL SERVICES	(18,735,000)	(18,735,000)	(16,836,728)		(16,836,728)	(1,898,272)
	Amounts Before Property Taxes & Nondepartmental Revenue	6,246,335,000	6,193,931,000	4,545,996,497	38,977,666	4,584,974,163	1,608,956,837
99999	PROPERTY TAXES	(3,853,681,000)	(3,853,681,000)	(3,816,292,012)		(3,816,292,012)	(37,388,988)
10000	NONDEPARTMENTAL REVENUE	(371,867,000)	(481,278,000)	(539,839,247)	545,101	(539,294,146)	58,016,146
	TOTAL-ALL BUDGET UNITS	2,020,787,000	1,858,972,000	189,865,238	39,775,767	229,641,005	1,629,330,995
		2,020,787,000	1,858,972,000	189,865,238	39,775,767	229,641,005	1,629,330,995

APPROPRIATION FOR CONTINGENCIES
 RESERVE FOR STATE DMH LONG-TERM RECEIVABLES
 RESERVE FOR PH - ALCOHOL & DRUG LONG-TERM RECEIVABLES
 NET CHANGE IN RESERVES (3301)
 TRANSFER FROM HOSPITAL FUNDS (MOE)

AVAILABLE FUND BALANCE - GENERAL FUND

5,000
 42,616,000
 (13,768,000)
 22,408
 55,222,022
1,713,428,425

2008-09 NET COUNTY COST VARIANCE REPORT

EXPLANATIONS

BUDGETED NET COUNTY COST: Represents Original Adopted Budget and all budget adjustments to date.

2008-09 NET COUNTY COST: Represents net current revenue and expenditures.

PRIOR YEAR ACCRUAL NET COUNTY COST: Represents net prior year revenue and expenditures.

NET COUNTY COST VARIANCE: Positive amounts represent budgetary savings and sources of fund balance.
Negative amounts represent budgetary shortfalls and uses of fund balance.

ATTACHMENT II

9/14/2009

**FY 2008-09 GENERAL FUND/ENTERPRISE HOSPITAL BSR
CLOSING (SUMMARY)**

ATTACHMENT II

	FY 2006-07 Final Adjusted Budget	FY 2006-07 Closing NCC	FY 2006-07 Variances	FY 2007-08 Final Adjusted Budget	FY 2007-08 Closing NCC	FY 2007-08 Variances	2008-09 Adjusted Budget	2008-09 Closing	Change From Adjusted Budget
• Sheriff's Department	993,395,000	1,002,761,426	(9,366,426)	1,190,614,000	1,200,580,248	(9,966,248)	1,259,002,000	1,315,536,016	(56,534,016)
• Treasurer & Tax Collector	22,616,000	14,163,306	8,452,694	29,772,000	22,337,447	7,534,553	25,159,000	21,100,575	4,058,425
• Contribution to Trial Court Operation Fund	211,475,000	211,950,722	(475,722)	222,198,000	223,200,888	(1,102,888)	251,677,000	245,949,230	5,727,770
Subtotal Operating Budgets	\$ 4,321,460,000	\$ 4,113,911,026	\$ 207,548,974	\$ 4,897,430,000	\$ 4,571,920,038	\$ 325,509,962	\$ 5,425,788,000	\$ 4,866,662,073	\$ 559,125,927
Nonoperating Budgets									
• Capital Projects	\$ 876,861,000	\$ 52,652,451	\$ 824,208,549	\$ 1,102,358,000	\$ 104,893,553	\$ 997,464,447	\$ 977,818,000	\$ 71,605,513	\$ 906,212,487
• Emergency Preparedness & Response	4,759,000	3,465,359	1,293,641	5,759,000	3,394,898	2,364,102	5,759,000	3,791,886	1,967,114
• Employee Benefits	11,825,000	1,308,000	10,517,000	4,300,000	34,097	4,265,903	4,300,000	(11,133,000)	15,433,000
• Extraordinary Maintenance	78,132,000	18,222,249	59,909,751	85,110,000	14,866,664	70,243,336	91,944,000	15,392,558	76,551,442
• Federal & State Disaster Aid	-	88,297	(88,297)	-	-	-	-	487,802	(487,802)
• Insurance	-	(167,828)	167,828	-	(240,793)	240,793	-	122,329	(122,329)
• Judgments & Damages	21,694,000	(51,821,884)	73,515,884	86,694,000	57,818,597	28,875,403	21,694,000	29,119,256	(7,425,256)
• LA Co Capital Asset Leasing	(290,000)	36,295	(326,295)	(500,000)	203,389	(703,389)	(500,000)	24,080	(524,080)
• Nondepartmental Revenue	(465,480,000)	(588,719,635)	123,239,635	(478,689,000)	(557,374,698)	78,705,698	(501,446,000)	(559,461,724)	58,015,724
• Nondepartmental Special Accounts	134,721,000	(122,601,179)	257,322,179	58,769,000	(133,248,829)	192,017,829	62,643,000	(41,660,683)	104,303,683
• Project and Facility Development	111,955,000	65,055,834	46,899,166	95,770,000	32,212,595	63,557,405	97,941,000	41,544,425	56,396,575
• Rent Expense	19,430,000	14,470,710	4,959,290	17,948,000	16,142,107	1,805,893	20,545,000	19,415,921	1,129,079
• Telephone Utilities	-	(483,274)	483,274	-	(408,013)	408,013	-	(281,456)	281,456
• Utilities	25,458,000	23,029,513	2,428,487	25,682,000	22,341,521	3,340,479	4,990,000	3,576,844	1,413,156
• VLF-Realignment	(509,881,000)	(491,820,415)	(18,060,585)	(500,934,000)	(497,394,094)	(3,539,906)	(498,823,000)	(448,494,829)	(50,328,171)
Subtotal Nonoperating Budgets	\$ 309,184,000	\$ (1,077,439,759)	\$ 1,386,623,759	\$ 502,287,000	\$ (936,774,297)	\$ 1,439,061,297	\$ 286,665,000	\$ (875,951,078)	\$ 1,162,816,078
Operating/Nonoperating Budgets Subtotal	\$ 4,630,644,000	\$ 3,036,471,267	\$ 1,594,172,733	\$ 5,399,717,000	\$ 3,635,145,741	\$ 1,764,571,259	\$ 5,712,653,000	\$ 3,990,710,995	\$ 1,721,942,005
• Appropriation for Contingencies	-	-	-	-	-	-	5,000	-	5,000
Subtotal	\$ 4,630,644,000	\$ 3,036,471,267	\$ 1,594,172,733	\$ 5,399,717,000	\$ 3,635,145,741	\$ 1,764,571,259	\$ 5,712,658,000	\$ 3,990,710,995	\$ 1,721,947,005
Adjustments to Fund Balance									
• Property Tax-Regular	\$ 3,153,122,000	\$ 3,365,494,910	\$ 212,372,910	\$ 3,642,360,000	\$ 3,667,128,984	\$ 24,768,984	\$ 3,853,681,000	\$ 3,816,292,012	\$ (37,388,988)
• Property Tax-Supplemental	114,383,000	-	(114,383,000)	-	-	-	-	-	-
• Reserves/Designation-GF (Total)	(503,759,000)	(503,759,000)	-	(434,819,000)	(434,819,000)	-	(221,646,000)	(221,646,000)	-
• Cancel Reserves/Designations (Total)	797,070,000	813,690,000	16,620,000	485,793,000	527,134,000	41,341,000	271,819,000	271,819,000	-
• Fund Balance	1,069,828,000	1,069,828,000	-	1,706,356,000	1,706,356,000	-	1,808,804,000	1,808,804,000	-
• Other Adjustments:									
Transfer from/(to) Hospital Funds (MOE)	-	75,247,532	75,247,532	-	(21,787,313)	(21,787,313)	-	-	-
Net Changes in Reserves	-	26,769	26,769	-	(89,222)	(89,222)	-	22,408	22,408
Reserve for PH ADPA Receivable	-	-	-	-	-	-	-	(13,768,000)	(13,768,000)
Cancel Reserve for State EPSDT (DMH)	-	-	-	-	-	-	-	42,616,000	42,616,000
Adjustments to Fund Balance Subtotal	\$ 4,630,644,000	\$ 4,742,828,211	\$ 112,184,211	\$ 5,399,717,000	\$ 5,443,950,449	\$ 44,233,449	\$ 5,712,658,000	\$ 5,704,139,420	\$ (8,518,580)
Estimated Year-End Fund Balance	\$ -	\$ 1,706,356,944	\$ 1,706,356,944	\$ -	\$ 1,808,804,708	\$ 1,808,804,708	\$ -	\$ 1,713,428,425	\$ 1,713,428,425

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Operating BudgetsAffirmative Action

\$70,000

Reflects savings attributable to 1) Salaries and Employee Benefits of \$1.2 million due to delays in filling Department's vacant positions; 2) Services and Supplies of \$0.3 million attributable to the Countywide appropriation freeze; 3) Other Charges of \$0.006 million in indemnity costs; and 4) \$0.005 million prior year savings due to cancellation of prior year commitments. These savings are partially offset by under realization of Intrafund Transfers of \$1.2 million and revenues of \$0.2 primarily due to less than anticipated billings to client departments.

Agricultural Commissioner/Weights and Measures

\$4,966,000

Reflects savings of \$5.0 million that are primarily attributable to hiring delays of inspector positions as well as several key managerial vacancies (\$2.0 million), under spending in services and supplies (\$0.3 million), other charges (\$3 million), fixed assets (\$0.2 million), and the cancellation of prior-year commitments and accounts payable and the over realization of prior-year revenue (\$0.2 million), offset by a decrease in revenue (\$0.7 million).

The department is requesting consideration to carry over savings for the following critical expenses: lawsuit settlement (\$3.3 million), and the installation of GPS systems in all departmental vehicles (\$0.5 million).

Alternate Public Defender

\$3,324,000

Reflects overall savings of \$3.3 million primarily in Salary and Employee Benefits of \$2.9 million due to delays in filling funded vacant positions; \$0.1 million in Other Charges, \$.04 million in Fixed Assets, and \$0.2 due to the over realization of revenue due to a Productivity Investment Fund grant.

Animal Care and Control

\$3,362,000

Reflects savings of \$5.0 million in Salaries and Employee Benefits resulting from hiring delays and challenges in recruiting new hires; \$0.3 million in Services and Supplies primarily due to alteration and improvement projects that were not completed in the current fiscal year and lower-than-anticipated Risk Management Program's litigation costs; \$0.3 million in Other Charges due to unbilled indemnity costs; \$0.6 million in Other Financing Uses after repayment of the Asset Development Implementation Fund's Loan; \$0.7 million in fixed assets as a result of the Countywide appropriation freeze and from vehicle costs being lower than anticipated; \$0.4 million from cancellation of prior year commitments and

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

expenditure accruals; offset by a shortfall of \$2.7 million in revenue associated with operational vacancies, less than anticipated revenue from contract cities for field and shelter services and \$0.6 million of prior-year's Revenue Accruals being written off.

The Department is requesting consideration to carryover \$0.2 million for medicine and veterinary services; \$0.7 million for the contract for the removal and disposal of dead animals; \$0.7 million for shelter improvements; and \$0.7 million for animal control field vehicles.

Arts Commission \$29,000

Reflects savings in Services and Supplies of \$29,000 due to the Countywide appropriation freeze to preserve current year funding.

Assessor \$11,830,000

Reflects savings primarily attributable to: 1) Salaries and Employee Benefits of \$4.8 million due to hiring delays and attrition; 2) Services and Supplies of \$2.7 million attributed to less than anticipated expenditures for information technology services; 3) Other Charges of \$0.9 million attributed to less than anticipated office rent expense; 4) fixed assets of \$0.4 million attributed to less than anticipated costs for computer information and data processing equipment and the Countywide appropriation freeze; 5) under realization of Intrafund Transfers of \$.03 million due to lower than anticipated services requested from Treasurer and Tax Collector for property information; 5) over realized revenue of \$3.4 million primarily from the increase in SB 2557 property tax administrative fees, offset by a decrease in SB 813 supplemental property tax administrative fees; and 6) \$0.4 million from cancellation of prior year accounts payable and commitments.

The Department is requesting consideration to carryover \$2.3 million for projected increases in overtime, County Counsel services that were curtailed in FY 2009-10, maintenance costs for the pictometry system, equipment and software for the Imaging Content Management Project, and travel and training for staff to perform assessment audits.

Auditor-Controller \$7,254,000

Reflects savings primarily attributable to: 1) salaries and employee benefits of \$7.4 million due to vacancies and items filled lower than budgeted and vacancies associated with the hiring freeze; 2) services and supplies of \$1.4 million due primarily to: a) savings in office expenses, transportation and travel, and training as a result of the Countywide appropriation freeze; b) less-than-anticipated computing-personal expenditures and e-HR charges from DHR; c) the deferral of CEO-Intrafund Transfers expenditures until

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

FY 2009-10; and d) a utilities rebate, partially offset by greater-than-anticipated expenditures for the World Trade Center renovation project; 3) Other Charges of \$0.02 million primarily due to lower capital lease charges; 4) fixed assets of \$0.8 million due to the fixed asset freeze and the deferral of a mail inserter equipment purchase until FY2009-10; 4) offset by under realized Intrafund Transfers of \$2.6 million due primarily to actual costs of billable positions being lower than positions that were budgeted at the maximum rate; 5) under realization of revenue of \$0.2 million due primarily to less-than-anticipated State revenue and SB 813 revenue, partially offset by greater-than-anticipated Property Tax Administrative Fee revenue and unanticipated Community Redevelopment Agency Fee/Report revenue associated with new legislation; and 6) savings of \$0.4 million from prior-year revenue and cancellation of prior-year commitments.

The Department is requesting consideration to carryover \$1.2 million for unexpended Chief Executive Office Information Technology (IT) funding to complete three IT initiatives, \$0.1 million for a mail inserter and \$0.4 million for Board ordered audit that we are recommending being set aside in the Provisional Financing Uses budget.

Auditor-Controller eCAPS Project

\$2,524,000

The variance is attributable to: 1) services and supplies savings of \$0.8 million due to less-than-anticipated rent charges and ISD equipment costs and 2) a revenue variance of \$1.7 million due to billings to the Department of Public Works for FAS replacement.

The entire savings will be carried over to FY 2009-10 and placed in the Designation for Financial System eCAPS.

Beaches and Harbors

\$7,031,000

Reflects savings of \$7.0 million primarily attributable to the Countywide Hiring, Services & Supplies, and Fixed Assets Freeze imposed on February 10, 2009; delays in purchasing LAC-CAL equipment; less than expected County Counsel charges; increases in leasehold rent and parking revenues; and prior year activity. Savings partially offset by the loss of the Department's Marketing Sponsorship Agreement. Of the total \$7.0 million savings, \$2.3 million will be carried over into FY 2009-10 for Marina Electrical Vault Replacement (\$1,669,000), Marina Tidegate (\$415,000), Marina Water Quality Improvement (\$120,000) projects and Dockweiler Youth Center (\$80,000) to be budgeted in the capital project budget.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Board of Supervisors

\$55,170,000

Reflects an operating variance of \$55.2 million due to a \$52.9 million savings in unexpended funds for various community programs of the Board of Supervisors. The remaining net savings of \$2.3 million is due to: 1) a \$2.0 million savings in salaries and employee benefits due to vacancies, hiring freezes and Board COLAs; 2) a \$ 4.0 million savings in services and supplies primarily due to savings related to amended agreement between the Board and the Children's Planning Council (CPC), delays in Video Conference Project and decreases in the usage of temporary services, Puente Hills and Employee Service Award; 3 a \$13,000 savings in Fixed Assets due to Appropriation freeze instituted by CEO to preserve current year funding; 4) a \$0.1 million savings in Other Charges; and 5) a net \$0.2 million in prior-year savings due to cancellation of commitments. These savings are partially offset by a \$2.1 million shortfall in IFT collections associated with a decrease in temporary services, Employee Service Award and CPC's amended agreement with the Board as well as a \$2.0 million shortfall in Revenue associated with Puente Hills and other various revenues.

Prop 62/Measure U Ongoing Variance (\$3.4 million) - Reflects savings related to the Board of Supervisors' enhanced unincorporated area services.

Prop 62/Measure U One-Time Variance (\$4.1 million) - Reflects savings related to the Board of Supervisors' enhanced unincorporated area services.

We are recommending that \$55.2 million be carried over for various programs and services.

Chief Executive Officer

\$5,657,000

Reflects a current year savings amount of \$5.7 million due to the department's efforts to freeze \$1.3 million in Services and Supplies and Fixed Assets expenses as well as \$3.8 million in various program savings in Healthier Communities, Stronger Families, Thriving Children (HST), Florence-Firestone and Valinda Community Enhancement Teams, Employee Relations, and the Steps to Excellence Project (STEP) programs. An additional savings of \$0.6 million is attributable to the cancellation of commitments and account payables, and the receipt of unanticipated prior year revenue.

We are requesting that \$3.8 million in departmental savings will be requested to be carried over into fiscal year 2009-10 to continue program requirements as follows: HST (\$3.0 million); STEP (\$0.4 million); Joint Labor-Management Committee on Office of Ergonomics (\$0.2 million); and Florence-Firestone and Valinda Community Enhancement Teams (\$0.2 million).

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)****Chief Information Office****\$1,491,000**

Reflects a savings of \$1.5 million due to: 1) a \$1.2 million savings in salaries and employee benefits due to vacancies of three Senior Information Technology (IT) Consultant, CIO positions; two IT Consultant, CIO positions; and one Administrative Assistant III position that are deleted for FY 2009-10; 2) a \$0.1 million savings in Services and Supplies and \$0.1 million savings in Fixed Assets due to Appropriation freeze instituted Countywide by CEO to preserve current year funding; and 3) a \$10,000 prior-year savings due to cancellation of commitment.

We are requesting that \$76,000 be carried over to purchase a GIS plotter and server that will provide Countywide printing support to develop and test GIS applications.

Child Support Services**\$3,805,000**

The variance reflects savings of \$2.0 million attributable to State funding difference for Fiscal Years 2007-08 and 2008-09 – 13th period expenditures. The State Child Support Services Department does not recognize County's 13th period. Each year, our local CSSD must adjust 13th period in the next fiscal year.

In addition, the variance reflects savings of \$1.4 million for the first phase of the pilot project to image and archive documents for child support cases and \$0.1 million for integration project at 8300 Vermont and Magnolia Place County buildings. A savings of \$0.2 million is attributable to unbudgeted IFT for electronic document processing contract utilization by the Department of Children and Family Services, \$0.1 million resulting from cancellation of prior-year commitments, and \$36,000 net savings for A-87 costs.

Please note that the \$1.5 million in savings will be carried over to complete the imaging and integration projects.

Children and Family Services – Administration**\$14,641,000**

The NCC surplus in the Administration Budget is the result of: 1) Salary and Employee Benefits savings of \$7.1 million primarily due to vacancies resulting from hiring delays and lower than anticipated employee benefits costs; 2) Services and Supplies savings of \$13.2 million and Other Charges savings of \$1.6 million due to lower than anticipated charges from other County departments and for information technology services, as well as delayed implementation of various contract services and the Katie A Corrective Action/Strategic Plan; and 3) Fixed Assets savings of \$.5 million due to lower than budgeted expenditures on various computer devices and equipment. The surplus is partially offset by a \$7.8 million reduction in projected prior-year revenue.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

Out of the \$14.6 million in NCC savings, \$4.5 million is Title IV-E Waiver savings, (\$13.1 million) is non-Waiver program shortfall, \$0.4 million is DCFS-Katie A savings, \$10.5 million is DMH-Katie A savings, \$11.16 million is associated with the one-time IT Transfer savings, \$.84 million for the E-SCARS grant and \$0.3 million is the Vermont Corridor Integration Project savings. The shortfall in Non-Waiver program is mainly due to the reduction of \$16.1 million in realignment revenue.

The department is requesting that \$41.6 million be carried over in the FY 2009-10 Budget for the following programs: \$7.4 million for one-time costs related to the IT infrastructure transfer, \$0.8 million for E-SCARS and \$0.3 million for the Vermont Corridor Integration Project. The Department is also requesting that the \$17.1 million in Title IV-E Waiver reinvestment funds and \$16.0 million in Katie A. savings be set aside in the Provisional Financing Uses account.

Children and Family Services – Assistance

\$20,136,000

The NCC savings is primarily due to lower than anticipated NCC costs in AFDC-Foster Care, Emergency Assistance, and Seriously Emotionally Disabled costs, partially offset by higher than anticipated costs in Community Treatment Facilities, GRI, Kin-GAP, and Adoptions programs. As a result of implementation of the Kin-GAP Plus program, relative caregivers are now eligible to receive enhanced payments for children with special needs. Since the federal participation rate remained the same, the State and County must fund the cost increase (50 percent State and 50 percent County).

The savings are a result of four components: a) \$31.2 million savings related to the Title IV-E Waiver of which \$7.3 million in one-time savings from FY 2007/08 carried over to the FY 2008-09 Budget and \$6.3 million savings from FY 2008-09 Dual Agency rate increases that will go back to the County General Fund; b) \$12.6 million of unspent IV-E Waiver NCC will be used to access \$14.6 million in Federal revenue, and \$13.4 million in State revenue; c) \$5.0 million carry over for the Katie A. Strategic plan; and d) \$11.1 million is Non-Waiver deficit mainly due to a reduction in realignment revenue and/or higher than anticipated caseload/case costs of \$ 8.6 million in GRI, \$ 0.1 in CTF, \$1.0 million in Kin-GAP, \$7.5 million in Adoptions and \$0.4 million in PSSF programs partially offset by \$2.6 million savings in EA-FC, \$0.6 million savings in SED program and \$3.3 million savings in Prior Year NCC.

The \$12.6 million in Title IV-E Waiver reinvestment funds must be retained by the department. The department is requesting that the \$5.0 million in Katie A. savings be placed in the Provisional Financing Uses account.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)****Community and Senior Services – Administration****\$1,237,000**

Reflects \$1.2 million in savings primarily from the department's targeted savings of \$0.5 million in the current year, \$0.4 million savings in the administration of the Summer Youth Program, and \$0.3 million in savings due to the Countywide Services and Supplies freeze.

Community and Senior Services – Assistance**\$1,159,000**

Reflects savings of \$1.2 million primarily from unspent Domestic Violence CalWORKs one-time only funding of \$0.3 million, unspent one-time only Bridge funding of \$0.5 million that was authorized to offset curtailments in State funding, and prior year savings of \$0.4 million.

Please note the \$0.3 million will be carried-over for the Domestic Violence CalWORKs program. The Domestic Violence CalWORKs program has been transferred over to the Department of Public Social Services (DPSS) so the \$0.3 million should be carried over by DPSS during Supplemental.

Community-Based Contracts**\$1,149,000**

Reflects savings in services and supplies attributable to lower than expected expenditures in anti-gang services and community delinquency prevention contracts, which are earmarked for carryover to FY 2009-10.

Consumer Affairs**\$23,000**

The surplus is mainly due to savings from prior year commitment/accrual cancellations.

Coroner**\$(601,000)**

Reflects a deficit of \$0.6 million that is attributed primarily to pending grant reimbursements and SB90 claims as follows: \$0.3 million in 2007 Homeland Security Grant purchases (pending State extension approval and reimbursement); \$34,000 in 2006 UASI Grant funds (pending approval of contract amendment by County to extend the contract term and allow for reimbursement); and \$0.2 million in lower than anticipated SB90 revenue accrual by the Auditor-Controller.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)County Counsel

\$358,000

Savings in salaries and employee benefits of \$5.8 million is attributed to delays in filling vacant positions and also the countywide hiring freeze. Also, savings in services and supplies of \$2.2 million result from lower than anticipated legal defense fees and costs, clerical temporary services, and information technology projects that were not completed as planned. Savings in services and supplies are also attributed to the freeze in office expense, travel, and craft services for certain maintenance and building improvement projects. Savings in other charges of \$9,000 is due to lower than anticipated cost for judgments and settlements.

Under-realized intrafund transfers of \$6.3 million and revenue of \$1.4 million resulted primarily from less than anticipated billings to client departments due to unfilled vacancies plus a cancellation of prior year commitments, accounts payable and revenue accruals, \$0.1 million.

District Attorney

\$(4,356,000)

Reflects a \$4.4 million deficit that is due primarily to the under realization of revenue \$11.4 million, with Proposition 172 Sales Tax off by \$12.3 million; over expenditure in Services and Supplies of \$0.2 million and lower than anticipated Intrafund Transfers of \$2.5 million. This is offset by savings in Salaries and Employee Benefits of \$7.7 million; \$0.6 million in Other Charges; \$0.7 million in Fixed Assets and over realization of prior year revenue of \$0.7 million.

Prop 62/Measure U Ongoing Variance: \$0

The District Attorney is requesting \$2.6 million in carryover for Radio Communications Project (\$0.9 million), purchase of B&W vehicles (\$0.4 million) and Digital Archives Project (\$1.3 million).

Fire Department-Lifeguard

\$0

No variance

Grand Jury

\$299,000

The savings are primarily due to lower than anticipated expenditures in jury mileage and jury per diem, transportation and travel, and professional services.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Health Services/Enterprise Hospitals

\$16,157,000

Operating Variance: \$16,157,000

Reflects a net surplus of \$16.2 million, which when combined with the Capital Project funding surplus for the Department of Health Services of \$16.2, will offset under-realized Vehicle License Fee revenue of \$32.4 million.

Prop 62/Measure U Ongoing Variance: \$0

Reflects no variance to the Prop 62/Measure U funding of \$19.7 million for unreimbursed health care services.

Public Health

\$5,665,000

Reflects a surplus of \$5.7 million; however, after accounting for Public Health's \$5.7 million proportionate share of the Countywide shortfall in Vehicle License Fees (VLF) Realignment revenue and \$1.9 million in unspent net County cost funds earmarked for specific programs/services and carrying this amount forward to FY 2009-10, the reported surplus of \$5.7 million in FY 2008-09 becomes a \$1.9 million deficit.

The \$1.9 million in FY 2008-09 carryover funding is required for Public Health's methamphetamine treatment and prevention services (\$1.0 million), sexually transmitted disease social marketing services (\$0.6 million), Baldwin Hills telephone survey to be conducted in October 2010 (\$0.2 million), and illegal food vendor enforcement activities (\$0.1 million).

Homeless and Housing

\$35,354,000

Reflects a savings of \$35.4 million attributable to delays in the approval and contracting process for various projects.

We are requesting that \$11.5 million of the NCC variance for the Homeless and Housing Program should be carried over to Fiscal Year 2009-10 since \$23.9 million was carried over during the FY 2009-10 Proposed Budget Phase.

Human Relations Commission

\$232,000

Reflects a savings of \$0.2 million primarily due to: 1) \$0.1 million savings in Salaries and Employee Benefits due to hiring delays and the use of temporary employees; 2) \$0.3 million savings in Services and Supplies associated with completion of a grant and expenditure freezes; 3) \$7,000 savings in Other Charges due to less than anticipated

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

expenditures; and 4) \$58,000 in savings associated with the cancellation of prior year commitments. These savings are partially offset by the elimination of \$0.1 million in grant funding and \$0.1 million in unrealized training revenue.

Human Resources

\$369,000

Reflects savings of \$0.4 million from \$40,000 in current year savings and \$0.3 million in prior year savings. The \$40,000 current year Net County cost (NCC) savings, is primarily due to vacancies; step differentials; and less expenditures in services and supplies, other charges and fixed assets. The \$0.3 million prior year savings is due to cancellation of prior year commitments and accruals as well as an over realization of prior year revenue. Of DHR's savings of \$0.4 million, the department was approved to use \$17,000 for the installation costs of our kiosks to provide the public with real-time access to open examinations and the ability to apply online.

We are requesting \$27,000 in carryover fund balance for the department with \$17,000 for kiosks installation and \$10,000 for training material for exam analyst training.

Information Systems Advisory Body

\$1,905,000

The savings are due lower than anticipated expenditures in services and supplies.

The Department is requesting to carry over \$1.3 million for the *Remote Access / Wi-Fi* project equipment.

Internal Services Department

\$3,703,000

Reflect an overall savings of \$3.7 million that is comprised of current-year budget savings of \$0.3 million and savings from prior-year activity of \$3.4 million. The department monitors customer billings throughout the year and issues rebates, as appropriate, to minimize any current year surplus.

The current year NCC surplus reflects salary savings in the Countywide Policy and Standards program (\$0.1 million) and funding that was reserved for the anticipated carryover into FY 2009-10 for the upfront costs of the Stimulus 360 project (\$0.2 million).

The prior year NCC reflects savings mainly in Accounts Payable and Commitments due to cancellations made during the fiscal year.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Mental Health

\$10,302,000

The closing net County cost was less than the adjusted allowance due to a decrease in Realignment – Vehicle License Fees totaling \$10.3 million.

Military and Veterans Affairs

\$234,000

Reflects savings primarily in salaries and employee benefits due to one employee who is on industrial accident (IA), hiring delays, reduction of technical and printing services and higher than anticipated revenues.

Museum of Art

\$194,000

Reflects savings in Salaries and Employee Benefits of \$63,000 due to lower than anticipated use of temporary craft personnel and savings in various employee benefits, primarily retirement; savings of \$0.1 million in Services and Supplies from reduced payment to Museum Associates and lower than anticipated utility costs; and \$8,000 savings in Other Charges due to the lack of judgments and damages activity for the department.

Pursuant to the 1994 Funding Agreement, the entire variance will be carried-over into the Department's 2009-10 budget.

Museum of Natural History

\$1,078,000

Reflects savings of \$0.2 million in Salaries and Employee benefits due to vacancies and less than anticipated employee benefit costs; savings of \$0.8 million in services and supplies due to a reduced payment to the Natural History Foundation for use as a reserve for unforeseen expenses, lower than anticipated utility cost, a one-time credit from a settlement with the Department of Water and Power and various other miscellaneous expenses; \$19,000 savings in Other Charges due to the lack of judgments and damages activity for the department and over-realized revenue of \$28,000.

Pursuant to the 1994 Funding Agreement, the entire variance must be carried over into the Department's 2009-10 budget.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Music Center

\$785,000

Reflects savings in Services and Supplies primarily attributed to a utility credit of \$0.8 million from a settlement paid by the Department of Water and Power. Savings of \$0.2 million is attributed to lower than anticipated utility costs, lower insurance costs, and savings in various administrative services; partially offset by under-realized co-generation revenue (\$0.2 million).

Office of Public Safety

\$5,200,000

Savings are due primarily to under expenditures in Salaries and Employee Benefits of \$8.5 million; \$3.1 million in Services and Supplies; \$0.3 million in Other Charges; \$0.5 million in fixed assets due to the Countywide appropriation freeze; and, \$393,000 in savings due to cancellation of commitments. These savings are offset by the under realization of revenue in the amount of \$7.5 million.

Prop 62/Measure U Ongoing Variance (\$166,000)

Over expenditure is due primarily to the Office of Public Safety Early Morning Patrol provided by the Parks Service Bureau.

Prop 62/Measure U One-time Variance \$390,000

Reflects carryover funding for the FY 2009-10 Summer Pool Patrol Program.

Ombudsman

\$259,000

Reflects savings in salaries and employee benefits primarily attributable to the Director's vacancy and a vacant Community Services Liaison position for the Graffiti Abatement Program (\$0.2 million). Other savings are attributable to under-spending in services and supplies in the following areas: office expense (\$20,000), administrative services (\$13,000), travel and transportation (\$11,000), utilities (\$12,000) and information technology (\$58,000).

Parks and Recreation

\$3,256,000

Operating Variance - \$2,329,000

Reflects savings of \$3.2 million primarily attributable to the Countywide Hiring, Services and Supplies, and Fixed Assets Freeze imposed on February 10, 2009 and unspent Measure U and Efficiency funding. Savings are partially offset by under-realized reimbursement of maintenance and servicing expenses from Proposition A funds and

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

revenue from the sales of water rights to the San Gabriel Water District. Of the total \$3.2 million savings, \$1.2 million will be carried over into FY 2009-10 for Efficiency related purchases (\$0.7 million), Storm Water Permit and Compliance (\$0.2 million), Los Amigos Golf Course (\$166,000), Swimming Pool Season Restoration (\$0.1 million), Los Angeles Region- Imagery Acquisition Consortium Program (\$0.1 million), and the Play for Life Campaign (\$45,000).

Prop 62/Measure U Ongoing Variance - \$233,000

Reflects savings attributable to salaries and employee benefits directly attributable to staff vacancies and hiring delays; the entire \$233,000 will be carried over into FY 2009-10.

Prop 62/Measure U One-Time Variance - \$694,000

Reflects savings from one-time services and supplies; the entire \$694,000 will be carried over into FY 2009-10.

Plaza de Cultura y Arte

\$800,000

Due to delays in construction, LA Plaza is not anticipated to open to the public or staff until spring 2010; therefore no funding was used in FY 2008-09.

Probation

\$(5,946,000)

Reflects a deficit of \$6.2 million in salaries and employee benefits primarily attributable to over expenditures in overtime incurred to maintain staffing levels at the juvenile halls and unbudgeted temporary expenditures due to hiring of new training classes; a \$12.5 million surplus in services and supplies (consisting primary of \$6.0 million in unspent funding for the Medical Records System and \$5.0 million in lower than expected expenditures in contract services); a \$2.1 million deficit in other charges resulting from a lawsuit settlement; \$0.5 million surplus in fixed assets due than lower than anticipated expenditures; \$0.1 million surplus in intra-fund transfers primarily due to over-realized Prop 36 revenue; \$13.3 million in under-realized revenue for group homes, Medi-cal Administrative Activities, and various other revenue categories as well as a loss of state funding for the Juvenile Probation and Camps and Juvenile Probation revenue categories; and \$2.6 million surplus from prior year commitment cancellations.

The department is requesting consideration to carry over funding for the following critical expenses: \$6.0 million for the Medical Records System, \$0.03 million for the Homeless Initiative and \$0.015 for the Van Nuys Child Care Center.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Provisional Financing Uses

\$348,525,000

Reflects an overall savings of \$348.5 million of which \$1.0 million is related to Public Library enhanced unincorporated services funding.

Savings of \$347.5 million are primarily attributable to delays in implementing various programs with savings occurring in the following areas: DCFS Programs (\$27.0 million), Potential State Budget Impact Reserve (\$46.0 million), DHS Public-Private Partnership (\$41.3 million), Probation Department Programs (\$10.3 million), County Economic Reserve (\$186.7 million) and various other programs or projects (\$36.2 million).

Measure U/Prop 62 One-Time Variance (\$1.0 million) – Reflects savings related to the Public Library enhanced unincorporated services.

We are requesting that \$346.9 million be carried over into the FY 2009-10 Budget.

Public Defender

(\$1,814,000)

Reflects a deficit of \$1.8 million that is primarily due to a lower than expected accruals of (\$3.0 million) in State SB90 revenue and (\$11,000) in other revenues, offset by \$47,000 in prior year revenue. This was offset by appropriation savings of \$1.1 million primarily in Salary and Employee Benefits, and Services and Supplies.

Public Social Services – Administration

\$25,555,000

Reflects a savings of \$25.6 million that is attributable to the following factors:

- (1) \$3.7 million in current year NCC surplus is due to the Department's aggressive efforts to expedite payments by June 30th to maximize the additional State and federal revenue that were received late in the fiscal year. Since we use a cash-basis claiming system, this led to higher claimable costs and revenue earned for FY 2008-09 and lower 13th period costs and consequently lower NCC needs to front the costs (until being claimed in the following year).
- (2) \$19.5 million in prior year savings consisted of:
 - \$11.2 M in prior year revenue was due to funding augmentations (\$7.4 million in CalWORKs and \$3.8 M in FSET) not being received by the revenue accrual submission deadline of July 30, 2008.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

- \$8.3 million in prior year revenue was due to a combination of prior year supplemental claims and Statewide-program close-out adjustments obtained when the State redistributes unspent surplus allocations from other counties resulting in shifts of costs from county share to the State share. The supplemental claims (up to 9 months after the original claim was filed) provide no certainty of the amount of revenue shifts among programs; and the results of the close-out process, which takes approximately 18 months, cannot be known in advance and do not meet the “receiving within 12 months criteria” for setting up revenue accruals.

- (3) The \$2.3 million in accounts payables and commitment cancellation was equivalent to 9 percent of the \$24.8 M total. This was due to the Department’s over-estimating the amount of A/P needed by \$1.7 million at the FY 08-09 year-end closing and over-estimating the amount of remaining balances needed by \$0.6 million in the direct purchase orders for the ensuing year.

Of this amount, we are recommending the carryover of \$17,036,000 as follows: \$7,191,000 for the General Relief Restructuring Plan; \$3,418,000 to be set aside in Provisional Financing Uses as a contingency against unforeseen State Budget impacts; \$2,400,000 for the DPSSMART Data Warehouse Project; \$1,457,000 for continuation of the GR to SSI Project; \$1,000,000 for expansion of the Customer Service Center Project; \$702,000 in Homeless and Housing Funding; \$352,000 for the GROW Rapid Employment Program; \$300,000 for the MEDS Alert Project; \$182,000 for the Vermont Integration Project and \$34,000 to partially subsidize the space costs at the Crossroads Childcare Center.

Public Social Services – Assistance

\$5,658,000

Reflects a \$5.7 million savings due to the following:

In-Home Supportive Services: An overall \$19.9 million in NCC savings is due to the following reasons: \$52.1 million in NCC savings due to the enhanced FMAP under ARRA; \$0.2 million in NCC savings due to lower expenditures in PASC one time legal fees and health benefits admin; \$1.8 million in prior year revenue posted this fiscal year. The total of \$54.1 million in NCC savings is offset by a \$34.2 million reduction in realignment revenue.

CalWORKs: The \$1.1 shortfall in NCC is primarily due to a reduction in realignment revenue.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

General Relief: The \$13.2 shortfall in NCC is due to the following reasons: \$10.6 million in grant expenditures over the budgeted amount due to a 5.6% increase from the budgeted caseload; a \$1.5 million decrease in revenue from Interim Assistance Reimbursement (IAR); and \$1.1 million reduction in intra-fund transfer fund from the Homeless Prevention Initiative (HPI) - Ongoing Funding which funds the GR Rental Subsidy and Case Management Program. We requested \$12.3 million NCC increase during second Mid-Year adjustment. At the time the CEO decided not to tie up County dollars that would be taken from the "emergency fund" and the projected GR funding shortfall would be absorbed by a projected overall surplus in the Assistance Unit due to the anticipated increased FMAP in IHSS.

Public Works

\$9,842,000

Reflects an overall projected surplus of \$9.8 million that is the result of cost savings of \$29.5 million from a reduction of building permits and inspections, land development fees, services to cities, and storm water and urban runoff quality and prior year savings, offset by a \$19.7 reduction in various revenues.

Although the year-end closing indicates a \$9.8 surplus, the following amounts will be carried over in FY 2009-10: \$167,000 for Unincorporated Area Services/Florence-Firestone; \$50,000 for road services – Christmas Tree Lane Renovation Project; \$53,000 for Prop 62/Utility Tax ongoing funding for graffiti abatement, and \$6.0 million for Storm Water and Urban Runoff Quality, and \$5.1 million to available fund balance. When the aforementioned 2009-10 carryovers are included, this will result in a \$1.5 million deficit which will be offset by a commensurate surplus in Building and Safety Capital Project No. 86708 - Refurbishment of Various DPW B&S offices.

Regional Planning

\$(1,224,000)

Reflects a deficit primarily due to an unanticipated decrease in Revenue as a result of the economic downturn and an increase of expenses for Other Charges. The decrease in Revenue is due to lower than anticipated permit filings for conditional use permits, plot plans, tract maps, parcel maps, certificates of compliance, initial studies, and environmental impact reports. The increase in Other Charges is due to the newly created object code for Employee Vehicle Damage, which was allocated to Services and Supplies in prior years. In addition, Other Charges for capital lease rent charges were greater than expected.

Registrar Recorder/County Clerk

\$(774,000)

The Variance NCC from Adjusted Budget reflects a deficit of \$0.8 million due to a current year surplus of \$0.5 million partially offset by a prior year deficit of \$1.3 million.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

The current year surplus of \$0.5 million is due to 1) a \$4.3 million savings in salaries and employee benefits primarily due to the Departmental and Countywide hiring freeze, partially offset by costs associated with unscheduled vacancy elections, the May 19, 2009 Special Statewide election and higher than anticipated employee benefits charges; 2) a \$16.7 million savings in services and supplies due to lower than anticipated Help America Vote Act (HAVA) related expenditures, recorder expenditures, the Countywide appropriation freeze instituted by CEO and the Department's internal expenditure freezes to address budgetary shortfall projections, partially offset by higher than anticipated election costs; 3) a \$0.2 million savings in other charges due to lower than anticipated capital lease charges and other settlement costs; 4) a \$0.9 million savings in fixed assets primarily due to the Countywide appropriation freeze instituted by CEO as well as the Department's internal expenditure freezes to address budgetary shortfall projections. These current year savings are partially offset by 1) a \$0.1 million reduction in Intrafund Transfers; and 2) a net \$21.5 million reduction in revenue primarily due to lower than anticipated HAVA revenue and recorder fee revenue, partially offset by higher than anticipated election revenue from the November 2008 General election, the May 19, 2009 Special Statewide election and other special elections.

The prior year deficit of \$1.3 million is due to lower than anticipated expenditures of \$1.5 million offset by lower than anticipated revenue accrual collections of \$2.8 million. This under realization of the revenue accruals is mainly due to the Secretary of State disallowing \$1.5 million of HAVA claims for the AskEd Election Help Desk and \$0.7 million of Proposition 41 claims for Tabulation by Precinct Equipment. The Department believed these items to be reimbursable through HAVA and Proposition 41 based upon program interpretation at the time the accruals were established. Reimbursement will be pursued by the Department through follow up and appeal processes and if successful, the collections will be reported as over realized revenue, per the Auditor-Controller's recommendation.

Sheriff

\$(56,534,000)

Reflects a deficit of \$56.5 million primarily due to the under realization of Public Safety Augmentation Fund (PSAF) revenue of \$68.2 million, of which the Department is held harmless. Adjusting for the PSAF shortfall, the department's adjusted closing variance is a positive \$11.7 million surplus comprised of \$7.7 million from the operating budget and an operating transfer in from the Inmate Welfare Funds of \$4.0 million.

Measure U/Prop 62 One-Time Variance - \$31,000

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**

The department is requesting consideration to carry over \$7.4 million in fund balance savings that includes Justice Assistance Grant (JAG) (\$0.3 million), Proposition 62 (Utility Users Tax) (\$31,000), and (\$6.8 million) from the remaining balance to mitigate the two percent (2%) budget curtailment imposed in FY 2009-10 Final Changes.

Treasurer and Tax Collector**\$4,058,000**

Reflects savings from salaries and employee benefits of \$2.7 million due to recruitment delays, vacancies, and normal attrition; services and supplies of \$0.6 million due to less than anticipated service and supply costs from other County departments; other charges of \$8,000 due to less than anticipated lease charges; fixed assets of \$0.1 million due to the Countywide freezing of funds; over realized revenue of \$0.8 million due to higher than anticipated cost recovery of administrative fees associated with property tax administration, and higher than anticipated collections for various rendered services; cancellation of prior year accounts payable and commitments of \$0.4 million; partially offset by under realized intrafund transfers of \$0.5 million due to lower reimbursement from other County departments for bank charges.

Of the total savings, \$2.3 million is recommended to be carried over to partially fund the remaining portion \$6.4 million outstanding for the Client and Asset Management System (CAMS).

Trial Court Operations**\$5,728,000**

The savings are primarily due to delayed payments for indigent defense services and over realization of revenues in Fines/Forfeitures and Penalties. These savings are offset by under realization of AB233 revenues.

SUBTOTAL OPERATING**\$559,126,000**

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)****Non-Operating Budgets****Capital Projects****\$906,212,000**

General Fund Variance (\$821.6 million) – Reflects savings that have been allocated to capital projects that are currently in programming, design and construction.

Prop 62/Measure U Ongoing Variance (\$3.0 million) – Reflects funding that has been allocated to capital projects related to the Public Library.

Prop 62/Measure U One-Time Variance (\$81.6 million) – Reflects funding that has been allocated to capital projects that are currently in programming, design and construction.

All savings will be carried over to complete the capital projects, except for \$17.4 million that will fall to fund balance.

Emergency Preparedness and Response**\$1,967,000**

The overall savings of \$2.0 million is primarily due to savings of \$1.0 million in Services and Supplies and \$1.0 million in one-time, carryover information technology services funding, which will be carried forward to FY 2009-10.

Employee Benefits**\$15,433,000**

Reflects a surplus of \$15.4 million that is primarily due to \$21.1 million in savings from the cancellation of a long-term disability benefits (LTD) liability and the deferral of a potential Medicare Part A hospital tax liability (\$4.3 million). These savings are offset by a \$10.0 million increase in the sick leave and outgoing payout liability. The \$4.3 million savings are included in the 2009-10 Adopted Budget as a carryover.

Extraordinary Maintenance**\$76,551,000**

Operating Variance (\$75.0 million) – Reflects savings in Services and Supplies associated with deferred maintenance of County assets.

Prop 62/Measure U One-Time Variance (\$1.5 million) – Reflects savings in Services and Supplies associated with deferred maintenance of County assets.

These savings will be carried over to FY 2009-10 so that deferred maintenance projects can be completed.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Federal and State Disaster Aid

\$(488,000)

This variance reflects costs that FEMA deemed ineligible for reimbursement.

Insurance

\$(122,000)

Primarily reflects unbilled commercial insurance premium from a two-year prepaid policy with the first year billed in 2008-09. The balance will be billed in 2009-10.

Judgments and Damages

(\$7,425,000)

Reflects a net deficit due to more than expected costs from judgments and damages (\$12.6 million), offset by the under-expenditure of attorney fees and costs that could not be assigned to departments (\$4.6 million), prior-year savings (\$0.4 million), and more than expected revenues (\$0.2 million).

Los Angeles County-Capital Asset Leasing (LAC-CAL)

\$(524,000)

Reflects a deficit of \$0.5 million NCC reflects uncollectible revenue in this fiscal year under this unit.

Nondepartmental Revenue

\$58,016,000

Reflects a surplus of \$58.0 million primarily attributable to Franchises (\$4.9 million), Penalties and Costs in Delinquent Taxes (\$16.0 million), Interests from Hospitals (\$4.4 million), Rents and Concessions (\$1.8 million), Homeowners' Property Tax Relief (\$1.3 million), Community Redevelopment Agency agreements (\$38.9 million), Supplemental Assessment Administrative Fee (\$4.0 million), Central Services Cost Recovery (\$2.6 million), Charges to Hospitals (\$5.3 million), Duplicate and Outlawed Warrants (\$1.1 million) and other miscellaneous accounts (\$3.1 million); offset by continuing revenue shortfalls in Deed Transfer Tax (\$19.9 million) and Sales and Use Tax (\$5.0 million), and less than anticipated prior year revenue (\$0.5 million).

Nondepartmental Special Accounts

\$104,304,000

Operating Variance (\$95,472,000)

Reflects savings in services and supplies (\$44.4 million), salaries and employee benefits (\$29.8 million), other charges (\$12.3 million) mainly from more than expected TRANs (Tax and Revenue Anticipation Notes) bond premium earned and less than expected TRANs interest expense, and other financing uses (\$0.5 million) due to less than expected contribution to the Civic Center Parking Fund and the Civic Art Special Fund, more than

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

expected interest revenues (\$7.9 million), prior-year savings (\$0.7 million), offset by other variances (\$59,000).

Prop 62/Measure U Variance (\$8,832,000)

Prop 62/Measure U Ongoing Variance (\$3,673,000) – Savings at the Public Library primarily due to construction delays and vacancies.

Prop 62/Measure U One-Time Variance (\$5,159,000) – Savings at the Public Library primarily due to construction delays.

Carryovers (\$9,970,000)

Out of the total savings, \$9,385,000 will carry over to FY 09-10 for the following items: (1) \$3,088,000 * for Public Library from on-going Measure U savings in FY 08-09; (2) \$5,159,000 for Public Library from one-time Measure U savings in FY 08-09; (3) \$600,000 for Children's Special Investigations Unit, to be placed in the Board of Supervisors' budget; (4) \$250,000 for the ARRA (American Recovery and Reinvestment Act) Grant Writing Program to allow departments to hire contractors to conduct grant writing for ARRA funds; (5) \$173,000 for the Grant Writing Program overseen by the Department of Parks and Recreation; (6) \$65,000 for the Waste Disposal Audit conducted by Auditor-Controller; and (7) \$50,000 for a sales tax recovery audit.

* Excludes \$585,000 in on-going Measure U savings from Public Library in FY 08-09, which will be carried over by PFU (Provisional Financing Uses) as Second District Discretionary funds.

Project and Facility Development

\$56,397,000

Reflects savings related to consultant services, payments to other agencies, and equipment purchases that are associated with the development of County assets and capital projects.

These savings will be carried over to FY 2009-10 to complete various projects.

Rent Expense

\$1,129,000

Savings are due primarily to a one-time debt service credit for Walt Disney Concert Hall parking garage, partially offset by increases in costs not billable to departments, such as higher than anticipated insurance payments.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)****Telephone Utilities****\$281,000**

The overall NCC savings for Telephone Utilities is \$0.3 million, which is comprised of current-year savings of \$0.3 million and prior-year savings of \$20,000.

The current year NCC surplus reflects savings in the Enterprise Network primarily due to lower than anticipated AT&T insurance costs.

The prior year NCC reflects savings in Commitments due to cancellations made during the fiscal year.

Utilities**\$1,413,000**

The overall NCC savings for the Utilities budget is \$1.4 million, which is comprised of current-year savings of \$1.0 million and prior-year savings of \$0.5 million.

The current year NCC surplus reflects savings primarily due to lower than budgeted expenditures for electricity, natural gas, water, other utilities, and power plant operations, offset by a corresponding reduction in expenditure distribution. The savings in NCC are attributable to the Court's share of the over-all decreased expenditures for utilities before they transferred to the State in October 2008.

The prior year NCC reflects savings mainly in Accounts Payables and Commitments due to cancellations made during the fiscal year

VLF – Realignment**\$(50,328,000)**

Reflects a \$50.3 million deficit due to lower than budgeted collections as a result of the current economic downturn.

SUBTOTAL NON-OPERATING**\$1,162,816,000**

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)****Financing Elements/Other Variances**

Appropriation for Contingencies \$5,000

Reflects the unspent amount transferred to the Appropriation for Contingencies from the closure of a waterworks district.

Property Taxes \$(37,389,000)

Reflects a decrease of \$37.4 million over the FY 2008-09 Adjusted Budget, primarily due to the Bacon Settlement refund (\$35.0 million) and a net decrease of (\$2.4 million) in valuation of the property tax roll from the decline in housing prices in Los Angeles County, offset by an increase in prior year property tax collections.

Net Changes in Reserves \$22,000

Reflects a number of minor changes in various general fund reserves.

Reserve for State EPSDT \$42,616,000

Reflects an increase in fund balance of \$42.6 million related to the release of monies held in a long-term receivable related to mental health payments due from the State for the EPSDT Program

Public Health Alcohol and Drug Programs Administration Long-Term Receivable
(13,768,000)

Reflects a reduction in fund balance to establish a long-term receivable due to delays in State reimbursement for Public Health's Alcohol and Drug Program Administration that is largely attributable to the State's cash flow issues.

SUBTOTAL FINANCING ELEMENTS/OTHER VARIANCES **\$(8,514,000)**

TOTAL GENERAL FUND **\$1,713,428,000**

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Special Funds/DistrictsFire Department

\$58,248,000

S&EB Savings: \$21.2 million – The net S&EB savings is due to a \$13.8 Salary and Wages savings; and a \$7.4 million savings in various employee benefits, including a \$1.3 million savings in Retirement.

S&S Savings: \$24.8 million – The net S&S savings is due to \$3.4 million in S&S items that were not purchased in Fiscal Year 2008-09, but were carried over to Fiscal Year 2009-10; \$1.7 million savings for the Contract Air Program; savings in various items of \$12.9 million, including utilities, departmental services orders, rent and contracts; and \$6.8 million is due to various S&S items that were not purchased in Fiscal Year 2008-09.

Other Charges Savings: \$0.7 million – The savings primarily represents lower than budgeted commercial paper interest.

Fixed Assets Savings: \$10.2 million – The savings is due to fixed asset items that were not purchased in Fiscal Year 2008-09, but were re-budgeted in Fiscal Year 2009-10.

Cancellation of Commitments: \$2.0 million – This amount represents the net cancellation of commitments in 2008-09.

Revenue Deficit: (\$0.6 million) – The variance is due to lower than budgeted revenues for: Property & Special Taxes of \$12.8 million, State and Federal Grants \$17.2 million, Advanced Life Support \$1.0 million, Graybook \$5.2 million, Contract Cities \$.8 million, CUPA Program \$3.4 million, and miscellaneous revenues of \$.8 million; and higher than budgeted revenues for: Licenses and Permits \$6.9 million, Fines and Penalties \$2.8 million, Interest \$.6 million, CRA \$8.6 million, Assistance by Hire \$13.7 million, Educational Services \$1.1 million, and Prior Year Revenues of \$6.9 million.

Public Library

\$13,307,000

\$11.4 million Non-Capital and Board-funded Projects – Reflects savings from Salaries and Employee Benefits caused by hiring delays to fill executive and senior level vacancies and recruitment difficulties in filling librarian and administrative positions. Savings from S&S are due to lower General County Overhead costs, insurance charges, contract services, and prior year cancellations.

EXPLANATION OF 2008-09 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

\$1.9 million Capital and Board-funded Projects – Reflects savings due to Capital Project delays and Board-funded one-time costs to renovate libraries. The renovations include the Compton, Gardena, Lennox libraries. Additional savings are from the Castaic tenant improvement, Paramount ADA, Duarte ADA, A.C.Bilbrew ADA, La Crescenta Capital Project, and 2nd District Libraries extraordinary maintenance project. All of surplus will be carried over into FY 2009-10 to allow the Department to complete these library projects.

Prop 62/Measure U Variance

There is no variance attributable to Measure U in Library's operating budget, while a surplus of \$8.8 million is reflected in the Non-Departmental Special Account (NDSA).

Measure U Ongoing Variance \$3.7 million – Primarily reflects operation cost saving due to construction delays and vacancies.

Measure U One-time Variance \$5.2 million – Reflects one-time savings from opening day collection purchases due to construction delays.

FY 2008-09 OVERTIME - ACTUAL VS BUDGET

ATTACHMENT IV

Departments	Actual Overtime 2006-07	Actual Overtime 2007-08	Overtime Budget 2008-09	Actual Overtime 2008-09	Variance From Budget	Variance Rounded
General Fund/Enterprise Hospitals						
• Affirmative Action	\$ 1,416	\$ 1,640	\$ 3,000	\$ 1,303	\$ 1,697	\$ 2,000
• Ag Commissioner/ Weights & Measures	626,762	923,117	675,000	1,116,499	(441,499)	(442,000)
• Alternate Public Defender	18,139	11,328	52,000	9,157	42,843	43,000
• Animal Care & Control	74,585	286,478	100,000	347,789	(247,789)	(248,000)
• Assessor	1,259,233	1,448,836	1,352,000	3,498,446	(2,146,446)	(2,146,000)
• Auditor-Controller	330,294	302,417	440,000	274,621	165,379	165,000
• Beaches & Harbors - Beaches	78,341	77,757	54,000	86,554	(32,554)	(33,000)
• Beaches & Harbors - Marina	11,077	22,040	17,000	16,564	436	-
• Board of Supervisors	51,833	58,399	73,000	134,892	(61,892)	(62,000)
• Chief Executive Officer	129,015	205,930	220,000	157,865	62,135	62,000
• Chief Information Office	966	744	5,000	-	5,000	5,000
• Child Support Services	1,222,707	928,562	1,050,000	1,190,150	(140,150)	(140,000)
• Children & Family Services-Administration	9,757,311	8,246,166	10,500,000	7,726,032	2,773,968	2,774,000
• Community & Sr Services-Admin	359,508	442,494	400,000	534,023	(134,023)	(134,000)
• Consumer Affairs	36,768	42,618	18,000	25,576	(7,576)	(8,000)
• Coroner	568,582	588,570	558,000	574,724	(16,724)	(17,000)
• County Counsel	27,019	45,786	58,000	14,643	43,357	43,000
• District Attorney	639,733	637,184	432,000	464,087	(32,087)	(32,000)
• Health Services/Enterprise Hospital Summary	68,656,334	67,386,544	55,042,000	66,076,153	(11,034,153)	(11,034,000)
• Public Health	3,209,273	2,851,597	3,674,000	3,373,281	300,719	301,000
• Human Relations Commission	-	-	6,000	-	6,000	6,000
• Human Resources	27,301	21,532	93,000	16,716	76,284	76,000
• Internal Services Department	5,155,919	5,134,790	6,200,000	5,014,857	1,185,143	1,185,000
• Mental Health	5,682,508	6,205,327	4,896,000	7,021,385	(2,125,385)	(2,125,000)
• Military & Veterans Affairs	20,799	17,413	23,000	23,115	(115)	-
• Museum of Art	213,540	366,161	200,000	215,161	(15,161)	(15,000)
• Museum of Natural History	57,224	58,842	59,000	49,597	9,403	9,000
• Office of Ombudsman	223	133	-	-	-	-
• Office of Public Safety	6,942,996	7,148,501	3,784,000	6,929,323	(3,145,323)	(3,145,000)
• Parks & Recreation	2,314,932	1,639,549	715,000	814,232	(99,232)	(99,000)
• Probation	19,120,645	21,759,838	8,736,000	15,696,735	(6,960,735)	(6,961,000)
• Public Defender	284,027	381,760	255,000	379,199	(124,199)	(124,000)
• Public Social Services-Administration	9,159,226	7,827,406	8,059,000	4,889,268	3,169,732	3,170,000
• Regional Planning	310,467	409,238	300,000	230,296	69,704	70,000
• Registrar-Recorder/County Clerk	5,578,952	5,970,949	3,090,000	3,793,344	(703,344)	(703,000)
• Sheriff	193,510,025	179,747,653	84,565,000	144,254,826	(59,689,826)	(59,690,000)
• Treasurer & Tax Collector	155,817	175,044	250,000	191,392	58,608	59,000
Total Overtime GF/Enterprise	\$ 335,593,496	\$ 321,372,344	\$ 195,954,000	\$ 275,141,804	\$ (79,187,804)	\$ (79,188,000)
Special Districts/Special Funds/Internal Service Fund						
• Fire Department	\$ 130,806,669	\$ 151,855,237	\$ 155,250,000	\$ 155,497,160	\$ (247,160)	\$ (247,000)
• Public Library	977,830	1,229,823	919,000	1,155,660	(236,660)	(237,000)
• Public Works	6,884,551	7,483,140	14,998,000	6,449,374	8,548,626	8,549,000
Total Overtime SD/SF/ISF	\$ 138,669,051	\$ 160,568,199	\$ 171,167,000	\$ 163,102,194	\$ 8,066,806	\$ 8,065,000
Grand Total Overtime	\$ 474,262,546	\$ 481,940,543	\$ 367,121,000	\$ 438,243,998	\$ (71,122,998)	\$ (71,123,000)

ATTACHMENT V

EXPLANATION OF 2008-09 OVERTIME CLOSING ANALYSIS

DEPARTMENT

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Affirmative Action \$2,000

The variance is attributable to less than anticipated need for overtime.

Agricultural Commissioners/Weights and Measures \$(442,000)

Reflects an over expenditure due to the difficulty in filling vacancies at the inspector levels as well as unexpected workload increases due to multiple exotic pest detection.

Alternate Public Defender \$43,000

The under expenditure is attributable to lower than expected expenses related to investigations and other activities that take place outside of normal business hours.

Animal Care and Control \$(248,000)

Reflects an overage in overtime spending due to delays in recruitment for filling vacancies and dealing with emergency issues.

Assessor \$(2,146,000)

Reflects an over expenditure in overtime of \$2,146,000 necessary for the processing of Proposition 8 decline-in-value reviews and assessment appeals.

Auditor-Controller \$165,000

Reflects savings that are primarily due to less than anticipated overtime costs for Accounting, Shared Services and Disbursements Division.

Beaches and Harbors \$(33,000)

Reflects over expenditure primarily due to vacancies of critical positions; unanticipated assignments and emergencies, summer events; and maintenance to ensure adequate and proper maintenance of facilities.

Board of Supervisors \$(62,000)

Reflects deficit in overtime primarily due to increased workload as it relates to a high number of assessment appeals cases as well as critical system migration efforts.

ATTACHMENT V

EXPLANATION OF 2008-09 OVERTIME CLOSING ANALYSIS

DEPARTMENT

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Chief Executive Officer \$62,000

Savings reflect the reduction in the number of hours worked by staff primarily due to the reallocation of departmental resources.

Chief Information Office \$5,000

The savings of \$5,000 in overtime is attributable to Department's judicious use of overtime for only activities critical to the needs of the Department.

Child Support Services Department \$(140,000)

The overtime variance was caused by the workload increase due to departmental pre/post-conversion activities to the California Child Support Automation System (CCSAS) effective November 2008.

Children and Family Services \$2,774,000

Reflects a \$2.8 million savings primarily due to the Department's strict monitoring and usage of overtime for only the most critical needs.

Community and Senior Services - Administration \$(134,000)

Overtime variance is primarily due to the high number of caseloads in the Adult Protective Services program, the release of several Requests for Proposals and the planning for the American Reinvestment and Recovery Act funding.

Consumer Affairs \$(8,000)

Reflects an over expenditure due to Board-related urgent assignments, community outreach, speaking engagements, special investigations, backlog caseloads, and fiscal audits and responsibilities.

Coroner \$(17,000)

Reflects unanticipated increase associated with high profile case.

ATTACHMENT V

EXPLANATION OF 2008-09 OVERTIME CLOSING ANALYSIS

DEPARTMENT

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

County Counsel \$43,000

Overtime savings is due to delays in implementation of an Information Technology project. Also, duties needing overtime relating to budget preparation and fiscal closing were also shared and completed by exempt staff, thereby resulting in overtime cost-savings.

District Attorney \$(32,000)

The overtime budget is exceeding by \$32,000 primarily attributable to the Bureau of Investigation staff who engaged in various criminal investigations.

Health Services/Enterprise Hospital Summary \$(11,034,000)

Health Services are over expenditure due to primarily to the difficulty in filling vacant budgeted positions and to cover critical service needs.

Public Health \$301,000

The surplus of \$0.3 million is primarily related to the Department's recent ability to fill vacancies in several programs, resulting in a decrease in the need for overtime among existing staff. Furthermore, the Department has implemented more stringent controls in the usage of overtime.

Human Relations Commission \$6,000

Reflects a \$6,000 savings as the Commission did not incur any overtime during the fiscal year.

Human Resources \$76,000

The overtime savings is a result of the Department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.

Internal Services Department \$1,185,000

The savings reflects the fiscal restraints imposed by department managers to control expenditures.

ATTACHMENT V

EXPLANATION OF 2008-09 OVERTIME CLOSING ANALYSIS

DEPARTMENT

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Mental Health \$(2,125,000)

The overtime variance is due to staff coverage needed for the jail, emergency programs, Psychiatric Mobile Response Team (PMRT) and the Crisis and Homeless Outreach Team, all of which provide necessary services 24 hours a day, 7 days a week. Additionally, overtime was incurred to reduce this backlog of the Integrated System dad entry, for court-mandated estate work, and to support the implementation of the Mental Health Services Act programs.

Military and Veterans Affairs \$0

No Variance.

Museum of Art \$(15,000)

Overtime variance resulted from changes and additions to the exhibition schedule, including the Franz West exhibition and more complex construction specifications than were anticipated during budget preparation.

Museum of Natural History \$9,000

Reflects savings due to no major facility emergencies such as infrastructure breakdowns, which have occurred in the past.

Office of Public Safety \$(3,145,000)

The overtime budget is exceeded by \$3,145,000 primarily due to ongoing officer's backfill vacancy factory within Facilities Services Bureau, Health Services Bureau and Parks Service Bureau.

Parks and Recreation \$(99,000)

Reflects a projected over-expenditure primarily due to more than anticipated rentals of the Department's bandwagon (towing truck that is used to carry a portable stage) by cities and other organizations for special events; clean up after special events, fairs, and festivals; electrical and/or plumbing emergencies; and the Junior Golf Program.

ATTACHMENT V

EXPLANATION OF 2008-09 OVERTIME CLOSING ANALYSIS

DEPARTMENT

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Probation

\$(6,961,000)

Reflects a deficit in the amount of \$7.0 million in overtime expenditures primarily in juvenile halls and camps to meet minimum staffing ratios required by Title XV of the State Corrections Standards Authority. Furthermore, overtime was necessary to provide one-on-one supervision for an increasing number of severely mentally challenged youth, who exhibit suicidal, combative, and/or self-harming behaviors, and for transportation of youth outside the secure perimeter of juvenile halls and camps for specialty medical appointments for acute care and for chronic conditions with a physician whom a youth may have an ongoing history of treatment. Finally, overtime was utilized to cover child supervision assignments while staff attended State-mandated peace officer training, and to prepare and provide reports to the court in a timely manner when court reporting volume exceeded workload standards.

Public Defender

\$(124,000)

The over expenditure is attributable to delays in hiring and investigator vacancies. Additionally, there has been a marked increase in overtime worked by Legal Office Support Assistants (LOSA) and their supervisors (Senior and Supervising LOSA) as part of the implementation process of the Public Defender Electronic Document Management System project.

Public Social Services - Administration

\$3,170,000

The reported \$3.2 million savings in the Department's overtime was primarily due to the Phase One CalWORKS Program Mitigation Plan implemented at the beginning of the fiscal year in which the Department froze \$3.0 million in overtime to accommodate the program's funding shortfall. The Department diligently reduced overtime in spite of increasing needs for overtime due to the simultaneous hiring freeze.

Regional Planning

\$70,000

Regional Planning has a surplus in overtime due to a departmental effort to reduce expenses in response to the Hiring, Services and Supplies and Fixed Assets Freeze imposed by the CEO.

Registrar-Recorder/County Clerk

\$(703,000)

Reflects deficit due to higher than anticipated overtime expenditures as a result of unscheduled vacancy elections and the May 19, 2009 special statewide election.

ATTACHMENT V

EXPLANATION OF 2008-09 OVERTIME CLOSING ANALYSIS

DEPARTMENT

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Sheriff \$(59,690,000)

Reflects the over expenditure of overtime due to vacancies and unusual occurrences such as wildfires, offset by services and supplies, and fixed assets savings.

Treasurer and Tax Collector \$59,000

The overtime variance is primarily attributed to less than budgeted hours for seasonal events such as the first and second property tax installments, and researching unsecured property tax payments in suspense.

TOTAL OVERTIME - GENERAL FUND/ENTERPRISE HOSPITALS \$(79,188,000)

ATTACHMENT V

EXPLANATION OF 2008-09 CLOSING ANALYSIS

DEPARTMENT

SPECIAL FUND/DISTRICTS

OVERTIME VARIANCE

Fire \$(247,000)

The FY 2008-09 overtime deficit is the result of additional costs related to the October and November 2008 firestorms.

Public Library \$(237,000)

Reflects an over expenditure due to processing library materials orders, catalog conversion projects, budget preparation, and performing internal audits. Also, to attend City Council meetings, book fairs, conferences and community activities.

Public Works \$8,549,000

The variance reflects no significant response due to disasters, such as storms, floods, and earthquakes which are anticipated in the budget.

TOTAL OVERTIME - SPECIAL FUNDS/DISTRICTS **\$8,065,000**

GRAND TOTAL - OVERTIME **\$(71,123,000)**